

What is claimed is:

1. A semiconductor device comprising:
an N type polysilicon gate and a P type polysilicon gates both disposed simultaneously,

wherein a dummy gate made of non-doped polysilicon for polysilicon gate etching is disposed in area larger than the total area of the N type and P type polysilicon gates.

2. The semiconductor device according to claim 1, wherein impurities for the N type polysilicon gate and the P type polysilicon gate are phosphor and boron respectively.

3. A dry etching method for a semiconductor device, comprising the following steps of:

simultaneously gate-etching an N type polysilicon gate and a P type polysilicon gate; and

setting an etching area of a dummy gate made of non-doped polysilicon for polysilicon gate etching larger than the total area of the N type polysilicon gate and the P type polysilicon gate to carry out said gate etching.

4. The dry etching method according to claim 3, wherein said gate etching is two-stage etching.

5. The dry etching method according to claim 4, wherein the two-stage etching includes a first stage using a mixed gas of HBr and O₂ and a second stage using a mixed gas of HBr, O₂ and He.